IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 5TH MARCH 2007 / 14TH PHALGUNA 1928

WP(C).No. 7159 of 2007(B)

PETITIONER:

M/S. SOUTHERN FRAGRANCES (PVT) LTD.,
REPRESENTED BY ITS MANAGING DIRECTOR,
B.M.ABOOBACKER, TAJ NAGAR, ALAMPADY P.O.,
KASARAGOD.

BY ADV. SRI.T.SETHUMADHAVAN
SRI.PUSHPARAJAN KODOTH
SRI.K.JAYESH MOHANKUMAR

RESPONDENTS:
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1. **THE KERALA SALES TAX APPELLATE TRIBUNAL,**
   ADDITIONAL BENCH, KOZHIKODE.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, KOZHIKODE.

3. **THE ASSISTANT COMMISSIONER (ASSMT.),**
   SPECIAL CIRCLE, COMMERCIAL TAXES, KASARAGOD.

4. **THE TAHSILDAR (R.R), KASARAGOD.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 05/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.C NO.7159/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE ASSESSMENT ORDER OR THE YEAR 1993-94 DT.31.1.03 PASSED BY THE 3RD RESPONDENT.

EXT.P2:- COPY OF THE APPELLATE ORDER DT.30.7.03 PASSED BY THE 2ND RESPONDENT.

EXT.P3:- COPY OF THE ORDER DT.31.5.06 PASSED BY THE 1ST RESPONDENT.

EXT.P4:- COPY OF THE ORDER DT. 22.12.03 PASSED BY THE 3RD RESPONDENT.

EXT.P5:- COPY OF THE ORDER DT.28.11.06 OF THE 3RD RESPONDENT.

/TRUE COPY/

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.7159 OF 2007-B

Judgment

The petitioner is liable to pay sales tax dues to the State to the tune of Rs.6,19,330/-. It has already paid Rs.4 lakhs. It prays for instalment facility for paying the balance amount due. But the said prayer has been declined by the 3rd respondent on the ground that the amount has already been advised for recovery under the Revenue Recovery Act. The petitioner challenges Ext.P5 and prays faor a direction to allow it to pay the amount in instalments.

2. I heard the learned Government Pleader also. I feel that the amount of tax collected is for the State and by the State. No collection charges can, therefore, be levied from the petitioner. But, subject to payment of other charges and also interest that may accrue during the period of instalment, the petitioner can be given instalment facility. The petitioner may pay the balance amount in six equal monthly instalments. The first instalment shall be paid on or before 31.03.2007 and the subsequent instalments shall be paid on or before the first of the succeeding months. The third respondent shall inform the petitioner, the balance amount he has to pay towards any other charges or interest before the last instalment. The petitioner will pay those amounts also along with the said instalment. If there is any default in paying any of the instalments, the

respondents can proceed to recover the entire balance amount in accordance with law.

The Writ Petition is disposed of as above.

05.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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